IN THE HIGH COURT OF UTTARANCHAL AT NAINITAL

Sales Tax Revision No. 30 of 2001

(old no. 74/91)

M/s Baij Nath Raj Kumar and Co.,
11- Anand Chowk, Dehradun
…….. Applicant

Versus

The Commissioner of Sales Tax,
U.P. Lucknow …….. Opposite Party

None appeared on behalf of the applicant.
Learned Standing Counsel for the respondent.

Hon'ble Prafulla C. Pant, J.

No one turned up on behalf of the applicant-revisionist. Heard learned Standing Counsel for the respondent.

2) The revisionist has challenged the order dated 05.12.1990 passed by the Sales Tax Tribunal in second appeal No. 27 of 1988 of the year 1981-82.

3) The brief facts of the case are that the assessee-firm was carrying on business in timber and maintaining depots in Uttar Pradesh, Himachal Pradesh and Haryana, while the Principal place of business wad Dehradun. In the assessment year 1981-82 gross and taxable sales were to the tune of Rs. 15,69,415.84 and Rs. 58,792.80 respectively on which the tax was levied of the amount of Rs. 8,231/-

However, later on it was discovered that the assessee-firm had made sales of another amount of Rs. 12,877.80 which had escaped assessment. Consequently, notice under Section 21 of the U.P. Sales Tax Act were issued to the assessee-firm and penalty was imposed by the assessing authorities under Section 10-B of the U.P. Sales Act. I have gone through the record. There appears no illegality in the impugned order. Hence, the revision is dismissed.

(Prafulla C. Pant, J.)

Dt. 23.12.2004
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